EXHIBIT C

April 20, 2021

VIA E-MAIL

John Hughes, III   Martin Sosland
Atara Miller   BUTLER SNOW LLP
MILBANK LLP   5430 Lyndon B. Johnson Freeway, Suite 1200
55 Hudson Yards   Dallas, Texas 75240
New York, New York 10001   1530 3rd Avenue South, Suite 1600
                                                     Nashville, Tennessee 37201

Re: ***Discovery in Revenue Bond Adversary Proceeding, Nos. 20-00003, 20-00004, 20-
        00005***

Counsel:

        We write regarding the issues raised in the Parties' April 15, 2021 meet and confer and
in Ambac and FGIC's April 14, 2021 letter ("April 14 Letter"). We also are in receipt of your
letter dated April 19, 2021 and will respond under separate cover.

Ambac and FGIC's Suggestions for Additional Search Parameters

        Your April 14, 2021 Letter requests that the Government search the files of dozens of
additional individuals for responsive information. The search the Government has already
undertaken, as described in its April 6, 2021 letter, is more than sufficient to comply with its
obligations to provide the discovery the Court allowed. Nevertheless, in the spirit of
compromise, the Government has agreed to confer with the relevant government entities
regarding the additional individual custodians you have identified. That process is ongoing.

        Your April 14, 2021 Letter also proposed over 80 additional search strings. Defendants
agreed on the April 15, 2021 call to narrow your proposal. On April 19, 2021, you sent a list of
nearly 50 search terms. Defendants' custodian and search term proposal remains, incompatible
with the limited, targeted, proportional, and efficient discovery Judge Swain allowed.
Nevertheless, in the spirit of compromise, the Government will review the suggested additional
search terms and advise as to whether it can agree to implement some of them.

Additional Requests from April 14 Letter

        Your letter asks for an update on when the Government Parties will respond to
Defendant's request for information regarding transfers it identified on March 31, 2021. AAFAF
has been working to collect the information requested and expects to respond in the coming
days.

Your letter also requests that the Government Parties "provide the name(s) of any outside counsel that represented PRIFA as an issuer in connection with the PRIFA bond issuances." It is not efficient for the Government Parties to catalogue for Ambac and FGIC every outside counsel that represented PRIFA in connection with each bond issuance, dating back more than three decades. The Government Entities' production of bound volumes include opinions from issuer's counsel. The Government Parties direct Defendants to those materials.

Additional Information from PRIFAS

On March 30, 2021, the Government produced extracts of all PRIFAS data associated with transactions involving Fund 278, revenue account code R4220 or expense account code E6120 from January 1, 2014 to the present. CW_STAY0048544 - CW_STAY0048546. On April 19, 2021, the Government produced an extract of all data associated with transactions involving Fund 793 from January 1, 2014 to the present. CW_STAY0048568. In addition, the Government produced a data dictionary for PRIFAS and manuals explaining the use and purpose of various PRIFAS data fields. CW_STAY0010548, CW_STAY0048305 - CW_STAY0048543.

During our April 15, 2021 conference, Defendants requested additional information regarding what reports or information it is possible for PRIFAS to create. The Government reiterated its request that Defendants provide some context regarding what information or reporting they are looking for beyond the information that the Government Parties have already provided. Defendants provided that information on April 19, 2021. The Government is reviewing those requests. The Government agreed to produce the text of the queries used to create the PRIFAS extracts and to confirm with Treasury that it has no additional documents identifying the data and fields available in PRIFAS beyond what the Government Parties have already produced. The text of the queries are attached hereto as Exhibit A.

Communications with Subpoenaed Non-Governmental Entities

On our April 15, 2021 call, Defendants for the first time sought disclosure of the Government Parties' communications with the entities upon which Defendants had served subpoenas. We stated we would confer regarding what disclosure, if any, is appropriate and follow up. The next day, Defendants improperly inserted into a status report a request for an order compelling disclosure as well as production of various materials. The court denied that request and directed the parties to meet and confer and submit another status report by April 22, 2021.

In an effort to avoid a dispute on these issues if possible, the Government Parties are willing to share information regarding their communications with the entities Defendants have subpoenaed, subject to Defendants' agreement that such disclosure does not constitute any sort of waiver of any otherwise applicable privileges.

Law Firms (Greenberg Traurig, Hawkins, Nixon Peabody, Sidley Austin, Squire Patton Boggs, Winston & Strawn, McConnell Valdes)

Defendants subpoenaed the Government Entities' current and former lawyers for client material in the lawyers' files. O'Melveny communicated the Government's (e.g. their mutual client's) legal position regarding privilege issues and the permissible scope of discovery to

2

Greenberg Traurig, Hawkins, Squire Patton Boggs, and Nixon Peabody. Proskauer participated in certain conversations regarding privilege issues. With respect to the Government's materials kept by Greenberg Traurig, Hawkins and Nixon Peabody, O'Melveny also reviewed these materials for responsiveness and privilege at the Government's direction.

Contrary to your suggestion, it is entirely proper for the lawyers representing the Government in this litigation to communicate direction to current and former lawyers for the Government regarding a subpoena for the Government's client files. It is equally proper for the Government's current lawyers to review potential productions of the Government's own documents and advise the subpoenaed parties of the Government's legal position as to those documents.

Auditors (KPMG, EY, BDO, RSM)

After Defendants subpoenaed the Government Entities' auditors, O'Melveny and Proskauer had brief conversations with counsel for the auditors regarding the status of the litigation and the pending motion to compel regarding similar documents that Defendants had sought from the Government Entities directly.

Once the Court issued its March 26, 2021 Order compelling the Government to produce certain materials underlying particular financial statements (and acknowledging that certain of these materials might be in the possession of third party auditors), Proskauer had one further brief conversation with counsel for EY about the terms of the March 26. 2021 Order. Relatedly, O'Melveny requested the auditors' assistance in compiling the documents the Court ordered produced from the Government. O'Melveny has reviewed or is in the process of reviewing proposed productions of documents from the auditors' files for privilege. To date, BDO and RSM have produced documents, including materials compiled at O'Melveny's request to comply with the Court's order. The Government did not assert privilege over any materials collected by BDO or RSM. To the extent the Government asserts any applicable privilege over any materials, the Government will request that the auditor prepare an appropriate privilege log. O'Melveny is conferring with EY regarding collection of the materials the Court ordered produced in its March 26, 2021 Order. To date the Government has not asserted privilege over any materials collected by EY. O'Melveny and Proskauer are in the process of reviewing materials KPMG collected for privilege. AAFAF has not yet made a final determination as to whether to assert privilege over any of the materials collected by KPMG.

Rum Producers (Bacardi, Club Caribe, Destileria Serralles, Edmundo B. Fernanez)

Defendants subpoenaed rum producers with which the Commonwealth has contractual agreements. Proskauer has had brief conversations with counsel for Bacardi and Destilieria Seralles regarding the status of litigation generally, Defendants' motion to compel and the status of their productions. The Government Parties did not instruct the Rum Producers as to how to respond to the subpoenas.

The Government Parties did not issue any directives to the rum producers regarding their response to Defendants' subpoenas and have not reviewed the rum producers' documents in advance of production.

3

Banks (Banco Popular, Banco Santander, Citibank, FirstBank, JPMorgan, Oriental Bank, State Street)

Defendants subpoenaed depositary banks at which the Government Entities held accounts that are in the flow of funds, as well as banks that served as fiscal agents under the bonds. Independent of Defendants' subpoenas, AAFAF requested account statements, to the extent they had not already been provided in connection with the Lift Stay Motions, from Banco Popular, FirstBank, and Oriental Bank. In connection with the subpoenas, FirstBank sought guidance from its clients, Hacienda and the Tourism Company as to how to respond to the subpoena. In-house counsel for AAFAF directed FirstBank to comply with the subpoena.

Citibank is a current advisor to the Oversight Board. To date, Proskauer has not had conversations with counsel for Citi regarding the subpoena or compliance therewith. Proskauer has had two conversations with counsel for JPMorgan, but those conversations concerned the background of the case, and the public news of a possible settlement with Assured and National.

The Government Parties did not issue any directives to the banks regarding their response to Defendants' subpoenas and have not reviewed the banks' documents in advance of production.

Sincerely,

/s/ *Elizabeth L. McKeen*   /s/ *Michael A. Firestein*

Elizabeth L. McKeen   Michael A. Firestein

4

Exhibit A

```
SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,
C.DST_SEQ_NUM , B.PAYMENT_SEQ_NUM , 'R',  A.DEPOSIT_TYPE , B.APPLIED_OPRID, ' ' ,
C.LINE_DESCR, '' , '' , '' , A.DH_CREDIT_DT, L.DESCR, O.DESCR, P.DESCR, ''
 FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_GL_ACCOUNT_TBL L,
PS_FUND_TBL O, PS_DEPARTMENT_TBL P
 WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
   AND B.DEPOSIT_ID = A.DEPOSIT_ID
   AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
   AND C.DEPOSIT_ID = B.DEPOSIT_ID
   AND B.BCM_HDR_STATUS = 'V'
   AND ( C.ACCOUNT LIKE 'E%'
   OR C.ACCOUNT LIKE 'R%')
   AND L.ACCOUNT = C.ACCOUNT
   AND L.EFFDT =
     (SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
      WHERE L.SETID = L_ED.SETID
       AND L.ACCOUNT = L_ED.ACCOUNT
       AND L_ED.EFFDT <= CURRENT DATE)
   AND L.SETID = 'PUERT'
   AND O.FUND_CODE = C.FUND_CODE
   AND O.EFFDT =
     (SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
      WHERE O.SETID = O_ED.SETID
       AND O.FUND_CODE = O_ED.FUND_CODE
       AND O_ED.EFFDT <= CURRENT DATE)
   AND P.DEPTID = C.DEPTID
   AND P.EFFDT =
     (SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
      WHERE P.SETID = P_ED.SETID
       AND P.DEPTID = P_ED.DEPTID
       AND P_ED.EFFDT <= CURRENT DATE)
   AND A.ACCOUNTING_DT >= '2014-01-01'
   AND C.FUND_CODE = '278' )
UNION
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
E.JOURNAL_LINE , D.UNPOST_SEQ, 'J' , D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, '' , '' , ''
, E.DOC_SEQ_DATE, M.DESCR, Q.DESCR, R.DESCR, ''
 FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL Q,
PS_DEPARTMENT_TBL R
 WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
   AND E.JOURNAL_ID = D.JOURNAL_ID
   AND E.JOURNAL_DATE = D.JOURNAL_DATE
   AND E.UNPOST_SEQ = D.UNPOST_SEQ
   AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
   OR ( D.SOURCE IN ('AP','AR')
   AND D.SYSTEM_SOURCE IN ('V84','V89')))
   AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
   AND D.BCM_HDR_STATUS = 'V'
   AND ( E.ACCOUNT LIKE 'E%'
   OR E.ACCOUNT LIKE 'R%')
   AND M.ACCOUNT = E.ACCOUNT
```

```
AND M.EFFDT =
  (SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED
   WHERE M.SETID = M_ED.SETID
     AND M.ACCOUNT = M_ED.ACCOUNT
     AND M_ED.EFFDT <= CURRENT DATE)
  AND M.SETID = 'PUERT'
  AND Q.FUND_CODE = E.FUND_CODE
  AND Q.EFFDT =
    (SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED
     WHERE Q.SETID = Q_ED.SETID
       AND Q.FUND_CODE = Q_ED.FUND_CODE
       AND Q_ED.EFFDT <= CURRENT DATE)
  AND R.DEPTID = E.DEPTID
  AND R.EFFDT =
    (SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED
     WHERE R.SETID = R_ED.SETID
       AND R.DEPTID = R_ED.DEPTID
       AND R_ED.EFFDT <= CURRENT DATE)
  AND E.JOURNAL_DATE >= '2014-01-01'
  AND E.FUND_CODE = '278' )
UNION
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,
G.MONETARY_AMOUNT,  G.VOUCHER_LINE_NUM,  G.DISTRIB_LINE_NUM, 'V' , F.DH_VCHR_TYPE_ID,
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,
N.DESCR, S.DESCR, T.DESCR, F.DESCR254_MIXED
 FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H,
PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T
  WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT
    AND G.VOUCHER_ID = F.VOUCHER_ID
    AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT
    AND G1.OPRID = 'OFFRM5'
    AND ( H.VENDOR_ID = F.VENDOR_ID
    AND H.SETID = 'PUERT'
    AND F.BCM_HDR_STATUS = 'V'
    AND F.PROCESS_MAN_CLOSE = 'N'
    AND F.ENTRY_STATUS <> 'X'
    AND ( G.ACCOUNT LIKE 'E%'
    OR G.ACCOUNT LIKE 'R%')
    AND N.ACCOUNT = G.ACCOUNT
    AND N.EFFDT =
      (SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED
       WHERE N.SETID = N_ED.SETID
         AND N.ACCOUNT = N_ED.ACCOUNT
         AND N_ED.EFFDT <= CURRENT DATE)
    AND N.SETID = 'PUERT'
    AND S.FUND_CODE = G.FUND_CODE
    AND S.EFFDT =
      (SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED
       WHERE S.SETID = S_ED.SETID
         AND S.FUND_CODE = S_ED.FUND_CODE
         AND S_ED.EFFDT <= CURRENT DATE)
    AND T.DEPTID = G.DEPTID
    AND T.EFFDT =
```

```
(SELECT MAX(T_ED.EFFDT) FROM PS_DEPARTMENT_TBL T_ED
  WHERE T.SETID = T_ED.SETID
   AND T.DEPTID = T_ED.DEPTID
   AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.FUND_CODE = '278' )
```

```
SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,
C.DST_SEQ_NUM , B.PAYMENT_SEQ_NUM , 'R',  A.DEPOSIT_TYPE , B.APPLIED_OPRID, ' ' ,
C.LINE_DESCR, '' , '' , '' , A.DH_CREDIT_DT, I.DESCR, L.DESCR, O.DESCR, P.DESCR
  FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_CLASS_TBL I,
PS_GL_ACCOUNT_TBL L, PS_FUND_TBL O, PS_DEPARTMENT_TBL P
  WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
    AND B.DEPOSIT_ID = A.DEPOSIT_ID
    AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
    AND C.DEPOSIT_ID = B.DEPOSIT_ID
    AND B.BCM_HDR_STATUS = 'V'
    AND C.CLASS_FLD NOT IN (' ','999')
    AND ( C.ACCOUNT LIKE 'E%'
    OR C.ACCOUNT LIKE 'R%')
    AND I.CLASS_FLD = C.CLASS_FLD
    AND I.EFFDT =
      (SELECT MAX(I_ED.EFFDT) FROM PS_CLASS_TBL I_ED
       WHERE I.SETID = I_ED.SETID
        AND I.CLASS_FLD = I_ED.CLASS_FLD
        AND I_ED.EFFDT <= CURRENT DATE)
    AND L.ACCOUNT = C.ACCOUNT
    AND L.EFFDT =
      (SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
       WHERE L.SETID = L_ED.SETID
        AND L.ACCOUNT = L_ED.ACCOUNT
        AND L_ED.EFFDT <= CURRENT DATE)
    AND L.SETID = 'PUERT'
    AND O.FUND_CODE = C.FUND_CODE
    AND O.EFFDT =
      (SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
       WHERE O.SETID = O_ED.SETID
        AND O.FUND_CODE = O_ED.FUND_CODE
        AND O_ED.EFFDT <= CURRENT DATE)
    AND P.DEPTID = C.DEPTID
    AND P.EFFDT =
      (SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
       WHERE P.SETID = P_ED.SETID
        AND P.DEPTID = P_ED.DEPTID
        AND P_ED.EFFDT <= CURRENT DATE)
    AND C.MONETARY_AMOUNT <> 0
    AND A.ACCOUNTING_DT >= '2014-01-01'
    AND C.FUND_CODE = '793' )
UNION
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
E.JOURNAL_LINE , D.UNPOST_SEQ, 'J' , D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, '' , '' , ''
, E.DOC_SEQ_DATE, J.DESCR, M.DESCR, Q.DESCR, R.DESCR
  FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_CLASS_TBL J, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL
Q, PS_DEPARTMENT_TBL R
  WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
    AND E.JOURNAL_ID = D.JOURNAL_ID
    AND E.JOURNAL_DATE = D.JOURNAL_DATE
    AND E.UNPOST_SEQ = D.UNPOST_SEQ
```

```
   AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
   OR ( D.SOURCE IN ('AP','AR')
   AND D.SYSTEM_SOURCE IN ('V84','V89')))
   AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
   AND D.BCM_HDR_STATUS = 'V'
   AND E.CLASS_FLD NOT IN ('999',' ')
   AND ( E.ACCOUNT LIKE 'E%'
   OR E.ACCOUNT LIKE 'R%')
   AND E.MONETARY_AMOUNT <> 0
   AND J.CLASS_FLD = E.CLASS_FLD
   AND J.EFFDT =
     (SELECT MAX(J_ED.EFFDT) FROM PS_CLASS_TBL J_ED
      WHERE J.SETID = J_ED.SETID
       AND J.CLASS_FLD = J_ED.CLASS_FLD
       AND J_ED.EFFDT <= CURRENT DATE)
   AND M.ACCOUNT = E.ACCOUNT
   AND M.EFFDT =
     (SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED
      WHERE M.SETID = M_ED.SETID
       AND M.ACCOUNT = M_ED.ACCOUNT
       AND M_ED.EFFDT <= CURRENT DATE)
   AND M.SETID = 'PUERT'
   AND Q.FUND_CODE = E.FUND_CODE
   AND Q.EFFDT =
     (SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED
      WHERE Q.SETID = Q_ED.SETID
       AND Q.FUND_CODE = Q_ED.FUND_CODE
       AND Q_ED.EFFDT <= CURRENT DATE)
   AND R.DEPTID = E.DEPTID
   AND R.EFFDT =
     (SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED
      WHERE R.SETID = R_ED.SETID
       AND R.DEPTID = R_ED.DEPTID
       AND R_ED.EFFDT <= CURRENT DATE)
   AND E.JOURNAL_DATE >= '2014-01-01'
   AND E.FUND_CODE = '793' )
UNION
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,
G.MONETARY_AMOUNT,  G.VOUCHER_LINE_NUM,  G.DISTRIB_LINE_NUM, 'V' , F.DH_VCHR_TYPE_ID,
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,
K.DESCR, N.DESCR, S.DESCR, T.DESCR
 FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H, PS_CLASS_TBL
K, PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T
  WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT
   AND G.VOUCHER_ID = F.VOUCHER_ID
   AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT
   AND G1.OPRID = 'OFFRM5'
   AND ( H.VENDOR_ID = F.VENDOR_ID
   AND H.SETID = 'PUERT'
   AND F.BCM_HDR_STATUS = 'V'
   AND F.PROCESS_MAN_CLOSE = 'N'
   AND F.ENTRY_STATUS <> 'X'
   AND G.CLASS_FLD NOT IN (' ','999')
```

```
AND ( G.ACCOUNT LIKE 'E%'
OR G.ACCOUNT LIKE 'R%')
AND K.CLASS_FLD = G.CLASS_FLD
AND K.EFFDT =
  (SELECT MAX(K_ED.EFFDT) FROM PS_CLASS_TBL K_ED
   WHERE K.SETID = K_ED.SETID
     AND K.CLASS_FLD = K_ED.CLASS_FLD
     AND K_ED.EFFDT <= CURRENT DATE)
AND N.ACCOUNT = G.ACCOUNT
AND G.MONETARY_AMOUNT <> 0
AND N.EFFDT =
  (SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED
   WHERE N.SETID = N_ED.SETID
     AND N.ACCOUNT = N_ED.ACCOUNT
     AND N_ED.EFFDT <= CURRENT DATE)
AND N.SETID = 'PUERT'
AND S.FUND_CODE = G.FUND_CODE
AND S.EFFDT =
  (SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED
   WHERE S.SETID = S_ED.SETID
     AND S.FUND_CODE = S_ED.FUND_CODE
     AND S_ED.EFFDT <= CURRENT DATE)
AND T.DEPTID = G.DEPTID
AND T.EFFDT =
  (SELECT MAX(T_ED.EFFDT) FROM PS_DEPARTMENT_TBL T_ED
   WHERE T.SETID = T_ED.SETID
     AND T.DEPTID = T_ED.DEPTID
     AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.FUND_CODE = '793' )
```

```
SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,
C.DST_SEQ_NUM , B.PAYMENT_SEQ_NUM , 'R',  A.DEPOSIT_TYPE , B.APPLIED_OPRID, ' ' ,
C.LINE_DESCR, '' , '' , '' , A.DH_CREDIT_DT, L.DESCR, O.DESCR, P.DESCR, ''
 FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_GL_ACCOUNT_TBL L,
PS_FUND_TBL O, PS_DEPARTMENT_TBL P
 WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
  AND B.DEPOSIT_ID = A.DEPOSIT_ID
  AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
  AND C.DEPOSIT_ID = B.DEPOSIT_ID
  AND B.BCM_HDR_STATUS = 'V'
  AND ( C.ACCOUNT LIKE 'E%'
  OR C.ACCOUNT LIKE 'R%')
  AND L.ACCOUNT = C.ACCOUNT
  AND L.EFFDT =
    (SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
    WHERE L.SETID = L_ED.SETID
     AND L.ACCOUNT = L_ED.ACCOUNT
     AND L_ED.EFFDT <= CURRENT DATE)
  AND L.SETID = 'PUERT'
  AND O.FUND_CODE = C.FUND_CODE
  AND O.EFFDT =
    (SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
    WHERE O.SETID = O_ED.SETID
     AND O.FUND_CODE = O_ED.FUND_CODE
     AND O_ED.EFFDT <= CURRENT DATE)
  AND P.DEPTID = C.DEPTID
  AND P.EFFDT =
    (SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
    WHERE P.SETID = P_ED.SETID
     AND P.DEPTID = P_ED.DEPTID
     AND P_ED.EFFDT <= CURRENT DATE)
  AND A.ACCOUNTING_DT >= '2014-01-01'
  AND C.ACCOUNT = 'E6120' )
UNION
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
E.JOURNAL_LINE , D.UNPOST_SEQ, 'J' , D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, '' , '' , ''
, E.DOC_SEQ_DATE, M.DESCR, Q.DESCR, R.DESCR, ''
 FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL Q,
PS_DEPARTMENT_TBL R
 WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
  AND E.JOURNAL_ID = D.JOURNAL_ID
  AND E.JOURNAL_DATE = D.JOURNAL_DATE
  AND E.UNPOST_SEQ = D.UNPOST_SEQ
  AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
  OR ( D.SOURCE IN ('AP','AR')
  AND D.SYSTEM_SOURCE IN ('V84','V89')))
  AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
  AND D.BCM_HDR_STATUS = 'V'
  AND ( E.ACCOUNT LIKE 'E%'
  OR E.ACCOUNT LIKE 'R%')
  AND M.ACCOUNT = E.ACCOUNT
```

```
     AND M.EFFDT =
       (SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED
       WHERE M.SETID = M_ED.SETID
         AND M.ACCOUNT = M_ED.ACCOUNT
         AND M_ED.EFFDT <= CURRENT DATE)
     AND M.SETID = 'PUERT'
     AND Q.FUND_CODE = E.FUND_CODE
     AND Q.EFFDT =
       (SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED
       WHERE Q.SETID = Q_ED.SETID
         AND Q.FUND_CODE = Q_ED.FUND_CODE
         AND Q_ED.EFFDT <= CURRENT DATE)
     AND R.DEPTID = E.DEPTID
     AND R.EFFDT =
       (SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED
       WHERE R.SETID = R_ED.SETID
         AND R.DEPTID = R_ED.DEPTID
         AND R_ED.EFFDT <= CURRENT DATE)
     AND E.JOURNAL_DATE >= '2014-01-01'
     AND E.ACCOUNT = 'E6120' )
UNION
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,
G.MONETARY_AMOUNT,  G.VOUCHER_LINE_NUM,  G.DISTRIB_LINE_NUM, 'V' , F.DH_VCHR_TYPE_ID,
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,
N.DESCR, S.DESCR, T.DESCR, F.DESCR254_MIXED
 FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H,
PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T
 WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT
   AND G.VOUCHER_ID = F.VOUCHER_ID
   AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT
   AND G1.OPRID = 'OFFRM5'
   AND ( H.VENDOR_ID = F.VENDOR_ID
   AND H.SETID = 'PUERT'
   AND F.BCM_HDR_STATUS = 'V'
   AND F.PROCESS_MAN_CLOSE = 'N'
   AND F.ENTRY_STATUS <> 'X'
   AND ( G.ACCOUNT LIKE 'E%'
   OR G.ACCOUNT LIKE 'R%')
   AND N.ACCOUNT = G.ACCOUNT
   AND N.EFFDT =
     (SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED
     WHERE N.SETID = N_ED.SETID
       AND N.ACCOUNT = N_ED.ACCOUNT
       AND N_ED.EFFDT <= CURRENT DATE)
   AND N.SETID = 'PUERT'
   AND S.FUND_CODE = G.FUND_CODE
   AND S.EFFDT =
     (SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED
     WHERE S.SETID = S_ED.SETID
       AND S.FUND_CODE = S_ED.FUND_CODE
       AND S_ED.EFFDT <= CURRENT DATE)
   AND T.DEPTID = G.DEPTID
   AND T.EFFDT =
```

```
(SELECT MAX(T_ED.EFFDT) FROM PS_DEPARTMENT_TBL T_ED
  WHERE T.SETID = T_ED.SETID
   AND T.DEPTID = T_ED.DEPTID
   AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.ACCOUNT = 'E6120' )
```

```
SELECT A.DEPOSIT_BU, A.DEPOSIT_ID, A.ACCOUNTING_DT, C.ACCOUNT, C.FUND_CODE, C.DEPTID,
C.PROGRAM_CODE, C.CLASS_FLD, C.BUDGET_PERIOD, C.PROJECT_ID, C.MONETARY_AMOUNT,
C.DST_SEQ_NUM , B.PAYMENT_SEQ_NUM , 'R',  A.DEPOSIT_TYPE , B.APPLIED_OPRID, ' ' ,
C.LINE_DESCR, '' , '' , '' , A.DH_CREDIT_DT, L.DESCR, O.DESCR, P.DESCR, ''
  FROM PS_DEPOSIT_CONTROL A, PS_PAYMENT B, PS_PAY_MISC_DST C, PS_GL_ACCOUNT_TBL L,
PS_FUND_TBL O, PS_DEPARTMENT_TBL P
  WHERE B.DEPOSIT_BU = A.DEPOSIT_BU
    AND B.DEPOSIT_ID = A.DEPOSIT_ID
    AND ( C.DEPOSIT_BU = B.DEPOSIT_BU
    AND C.DEPOSIT_ID = B.DEPOSIT_ID
    AND B.BCM_HDR_STATUS = 'V'
    AND ( C.ACCOUNT LIKE 'E%'
    OR C.ACCOUNT LIKE 'R%')
    AND L.ACCOUNT = C.ACCOUNT
    AND L.EFFDT =
      (SELECT MAX(L_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL L_ED
      WHERE L.SETID = L_ED.SETID
        AND L.ACCOUNT = L_ED.ACCOUNT
        AND L_ED.EFFDT <= CURRENT DATE)
    AND L.SETID = 'PUERT'
    AND O.FUND_CODE = C.FUND_CODE
    AND O.EFFDT =
      (SELECT MAX(O_ED.EFFDT) FROM PS_FUND_TBL O_ED
      WHERE O.SETID = O_ED.SETID
        AND O.FUND_CODE = O_ED.FUND_CODE
        AND O_ED.EFFDT <= CURRENT DATE)
    AND P.DEPTID = C.DEPTID
    AND P.EFFDT =
      (SELECT MAX(P_ED.EFFDT) FROM PS_DEPARTMENT_TBL P_ED
      WHERE P.SETID = P_ED.SETID
        AND P.DEPTID = P_ED.DEPTID
        AND P_ED.EFFDT <= CURRENT DATE)
    AND A.ACCOUNTING_DT >= '2014-01-01'
    AND C.ACCOUNT = 'R4220' )
UNION
SELECT E.BUSINESS_UNIT, E.JOURNAL_ID, E.JOURNAL_DATE, E.ACCOUNT, E.FUND_CODE, E.DEPTID,
E.PROGRAM_CODE, E.CLASS_FLD, E.BUDGET_PERIOD, E.PROJECT_ID, E.MONETARY_AMOUNT,
E.JOURNAL_LINE , D.UNPOST_SEQ, 'J' , D.SOURCE, D.JOURNAL_CLASS, D.VENDOR_ID, D.DESCR, '' , '' , ''
, E.DOC_SEQ_DATE, M.DESCR, Q.DESCR, R.DESCR, ''
  FROM PS_JRNL_HEADER D, PS_JRNL_LN E, PS_GL_ACCOUNT_TBL M, PS_FUND_TBL Q,
PS_DEPARTMENT_TBL R
  WHERE E.BUSINESS_UNIT = D.BUSINESS_UNIT
    AND E.JOURNAL_ID = D.JOURNAL_ID
    AND E.JOURNAL_DATE = D.JOURNAL_DATE
    AND E.UNPOST_SEQ = D.UNPOST_SEQ
    AND ( ( D.SOURCE NOT IN ('AP','AM','GM','AR','PO')
    OR ( D.SOURCE IN ('AP','AR')
    AND D.SYSTEM_SOURCE IN ('V84','V89')))
    AND D.BUDGET_ADJUST_TYPE NOT IN ('E','P')
    AND D.BCM_HDR_STATUS = 'V'
    AND ( E.ACCOUNT LIKE 'E%'
    OR E.ACCOUNT LIKE 'R%')
    AND M.ACCOUNT = E.ACCOUNT
```

```
   AND M.EFFDT =
    (SELECT MAX(M_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL M_ED
     WHERE M.SETID = M_ED.SETID
       AND M.ACCOUNT = M_ED.ACCOUNT
       AND M_ED.EFFDT <= CURRENT DATE)
    AND M.SETID = 'PUERT'
    AND Q.FUND_CODE = E.FUND_CODE
    AND Q.EFFDT =
      (SELECT MAX(Q_ED.EFFDT) FROM PS_FUND_TBL Q_ED
       WHERE Q.SETID = Q_ED.SETID
         AND Q.FUND_CODE = Q_ED.FUND_CODE
         AND Q_ED.EFFDT <= CURRENT DATE)
    AND R.DEPTID = E.DEPTID
    AND R.EFFDT =
      (SELECT MAX(R_ED.EFFDT) FROM PS_DEPARTMENT_TBL R_ED
       WHERE R.SETID = R_ED.SETID
         AND R.DEPTID = R_ED.DEPTID
         AND R_ED.EFFDT <= CURRENT DATE)
    AND E.JOURNAL_DATE >= '2014-01-01'
    AND E.ACCOUNT = 'R4220' )
UNION
SELECT F.BUSINESS_UNIT, F.VOUCHER_ID, F.ACCOUNTING_DT, G.ACCOUNT, G.FUND_CODE,
G.DEPTID, G.PROGRAM_CODE, G.CLASS_FLD, G.BUDGET_PERIOD, G.PROJECT_ID,
G.MONETARY_AMOUNT,  G.VOUCHER_LINE_NUM,  G.DISTRIB_LINE_NUM, 'V' , F.DH_VCHR_TYPE_ID,
F.DE_LIABILITY, F.VENDOR_ID, H.NAME1, G.PO_ID, F.CNTRCT_ID, F.INVOICE_ID, F.INVOICE_DT,
N.DESCR, S.DESCR, T.DESCR, F.DESCR254_MIXED
 FROM PS_VOUCHER F, PS_DISTRIB_LINE G, PS_SP_BU_FS_OPRVW G1, PS_VENDOR H,
PS_GL_ACCOUNT_TBL N, PS_FUND_TBL S, PS_DEPARTMENT_TBL T
  WHERE G.BUSINESS_UNIT = F.BUSINESS_UNIT
   AND G.VOUCHER_ID = F.VOUCHER_ID
   AND G.BUSINESS_UNIT = G1.BUSINESS_UNIT
   AND G1.OPRID = 'OFFRM5'
   AND ( H.VENDOR_ID = F.VENDOR_ID
    AND H.SETID = 'PUERT'
    AND F.BCM_HDR_STATUS = 'V'
    AND F.PROCESS_MAN_CLOSE = 'N'
    AND F.ENTRY_STATUS <> 'X'
    AND ( G.ACCOUNT LIKE 'E%'
    OR G.ACCOUNT LIKE 'R%')
    AND N.ACCOUNT = G.ACCOUNT
    AND N.EFFDT =
      (SELECT MAX(N_ED.EFFDT) FROM PS_GL_ACCOUNT_TBL N_ED
       WHERE N.SETID = N_ED.SETID
         AND N.ACCOUNT = N_ED.ACCOUNT
         AND N_ED.EFFDT <= CURRENT DATE)
    AND N.SETID = 'PUERT'
    AND S.FUND_CODE = G.FUND_CODE
    AND S.EFFDT =
      (SELECT MAX(S_ED.EFFDT) FROM PS_FUND_TBL S_ED
       WHERE S.SETID = S_ED.SETID
         AND S.FUND_CODE = S_ED.FUND_CODE
         AND S_ED.EFFDT <= CURRENT DATE)
    AND T.DEPTID = G.DEPTID
    AND T.EFFDT =
```

(SELECT MAX(T_ED.EFFDT) FROM PS_DEPARTMENT_TBL T_ED
  WHERE T.SETID = T_ED.SETID
   AND T.DEPTID = T_ED.DEPTID
   AND T_ED.EFFDT <= CURRENT DATE)
AND F.ACCOUNTING_DT >= '2014-01-01'
AND G.ACCOUNT = 'R4220')